

- (a) prepare forecasts of the revenue to be collected;
- (b) prepare forecasts of the human and other resources required to carry out the statutory functions efficiently and effectively for the purposes of preparing the annual expenditure forecast;
- (c) prepare plans of operational and other activities to be carried out in each financial year;
- (d) deploy and manage human resources allocated for the administration of the Customs activity and ensure professional training and development of those resources
- (e) provide information and data necessary for the compilation of national statistics to the Statistician General; and
- (f) provide information and data necessary for the compilation of the financial and other reports to be submitted to the Minister.

Customs seal and flag

6. (1) There shall be a seal of the customs.

(2) There shall be a flag of the customs which shall distinguish vessels employed in the service of the customs from other vessels.

Officer to have powers of Police Officer

7. For the purpose of carrying out this Act, every officer shall, in the performance of his duty, have all the powers, rights, privileges and protection of a police officer; including where appropriate, the carrying of arms and ammunition as may be authorised by the Commissioner General in consultation with the Minister of Interior.

Hours of attendance

8. (1) The working days and hours of general attendance of officers shall be such as may be prescribed by the Commissioner General.

(2) Where a person desires the attendance of an officer at a time outside the hours of general attendance, then, that person shall make request therefor on the prescribed form to the proper officer at the port or place where the attendance is desired; and, subject to any regulations and to the payment of the prescribed fees, the grant of the request shall not be unreasonably refused by the proper officer.

(3) Where a person desires the attendance of an officer at any premises or place at which customs business is not normally carried on, then that person shall make request therefore- on the prescribed form to the proper officer and, subject to any regulations and to the payment of the prescribed fees, the grant of the request shall be at the discretion of the proper officer.

Joint tax and customs audits

9. (1) The Commissioner General may whenever he deems fit, undertake audits of the records and accounts of any person for the purpose of verifying tax returns made under the Income and Sales Tax Act 2004 and any declaration or statement made or due to be made under the terms of this Act.

(2) For the purpose of Subsection (1) revenue officers in the service of the Commissioner of Domestic Taxes and those in the service of the Commissioner of Customs may work jointly on such audits.

Institutional cooperation

10. (1) Public and private entities whose activities fall within or interface with the functions of the Customs service shall cooperate with The Commissioner General with the view to reinforcing Customs control, safeguarding state revenue and promoting legitimate trade.

(2) Without prejudice to the laws on confidentiality and secrecy of personal and commercial information and data Customs may exchange information with other Public Institutions where such exchange is legally provided for or where it is authorised by the Minister as